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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF HOME AFFAIRS

### NOTIFICATIONS

New Delhi, the 13th February 1967

**S.O. 523.**—Whereas the Central Government is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Home Affairs No. S.R.O. 2717 dated the 23rd August, 1957, namely:—

In the said notification,—

- (a) in paragraph (2) of the conditions specified therein, for the words “without any change in form or identity”, the words “without undergoing any processing or change in identity” shall be substituted;
- (b) the following Explanation shall be inserted at the end, namely:—

“Explanation.—For the purpose of paragraph (2), goods shall not be deemed to have undergone any processing or change in identity if, before their sale, in the course of inter-State trade or commerce from the Union territory of Delhi, they are—

- (a) merely packed or repacked, provided such packing or repacking is not done under a trade name or mark; or
- (b) merely cleaned or sorted.”

2. This notification shall come into force on the 1st March, 1967.

[No. F. 16/18/66-UTL-I.]

**S.O. 524.**—Whereas the Central Government is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), and in continuation of the notification of the Government of India in the Ministry of Home Affairs No. S.R.O. 2717, dated the 23rd August, 1957 (as subsequently amended), the Central Government hereby directs that in respect of sales made from the Union territory of Delhi on or after the first day of March, 1967, in the course of inter-State trade or commerce by any registered dealer having his place of business in that Union territory, of any goods to which sub-section (1) of the said section applies [other than goods specified in the First Schedule to the Bengal Finance (Sales Tax) Act, 1941 as applicable to the Union territory of Delhi], the tax payable under the said sub-section (1) shall, subject to the conditions hereinafter specified, be calculated at the rate of one per cent. of the turnover of the dealer.

#### Conditions

(1) The sales are made to a registered dealer having his place of business outside the Union territory of Delhi.

(2) The sales relate to goods which are proved to the satisfaction of the appropriate sales tax authority to have been received in the Union territory of Delhi by a dealer registered in the said Union territory under the aforesaid Central Sales Tax Act (hereinafter referred to as the importing dealer), from his place of business in another State where he is registered under the sales tax law of that State in respect of such place of business, or from the place of business of his agent or principal in another State where such agent or principal is registered under the sales tax law of that State in respect of such place of business, and in respect of which the importing dealer furnishes a certificate containing the declaration in the form appended hereto that tax on the said goods has been paid or will be paid by him or his agent or his principal, as the case may be, under the Sales Tax Law of the State wherefrom the goods were received, and which are exported by the importing dealer from the said Union territory without undergoing any processing or change in identity.

*“Explanation.*—For the purpose of paragraph (2), goods shall not be deemed to have undergone any processing or change in identity if, before their export from the Union territory of Delhi, they are—

- (a) merely packed or repacked, provided such packing or repacking is not done under a trade name or mark; or
- (b) merely cleaned or sorted.

#### Form of Certificate

Certified that the goods sold by me in the course of inter-State trade or commerce *vide* Cash Memo/Bill No. .... dated ..... for Rs. .... to ..... having his place of business at \* ..... in ..... State and whose Registration Certificate No. .... under the Central Sales Tax Act, 1956 in the aforesaid State is ..... are the whole or part of the goods received by me

\*from my

\*as an agent of ..... (give name of principal) having his

\*from my agent ..... (give name of agent) having his

place of business situated at \*\* ..... in ..... (State) and in respect of such place of business.

\*I am

\*My principal aforesaid

\*My agent aforesaid is

is registered in the said State

of ..... *vide* Registration Certificate No. .... valid with effect from .....

The goods have been sold by me without undergoing any processing or change in identity after they were received by me in the Union territory of Delhi.

I also certify that tax on the above goods received by me in the Union territory of Delhi\* has been - paid by

\*will be

\*me

\*my principal aforesaid

\*my agent aforesaid

under the sales tax law of

..... (State) wherefrom the goods were received.

---

I am registered at Delhi under the Central Sales Tax Act, 1956 *vide* Registration Certificate No..... valid with effect from....."

\*Strike out the entry not applicable.

\*\*Give full and complete address of the place of business in the other State.

[No. F. 18/18/66-UTL(ii).]

K. R. PRABHU, Jt. Secy.

